IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

I.T.R. No.20 of 1992 &
I.T.R Nos.20-A, 20-B, 20-C, 20-D, 20-E & 20-F of 1992
Date of decision:16.11.2006

The Commissioner of Income-tax, Jalandhar.

-----Applicant

Vs.

M/s Jain Packwell Industries, G.T. Road, Jalandhar.

-----Respondent

CORAM:- HON'BLE MR JUSTICE ADARSH KUMAR GOEL
HON'BLE MR JUSTICE RAJESH BINDAL

Present: Dr. N.L. Sharda, Advocate
for the revenue.

ORDER:

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Amritsar Bench, Amritsar, arising out of its consolidated order dated 21.12.1990 in I.T.A. Nos.706 to 712(ASR)/1989 in respect of assessment years 1981-82 to 1987-88:-

> "Whether on the facts and in the circumstances prevailing in this case the Tribunal has been in error in setting aside the orders of Income-tax authorities regarding levy of interest under section 201(1A) and directing the Assessing Officer to follow the Tribunal's order in I.T.A. No.384 to 390(ASR)/1989 in respect of assessment years 1981-82 to 1987-88 on the question of levy of interest u/s 201(1A) of the Income-tax Act, 1961."

Learned counsel for the revenue has very fairly stated that connected matter being ***The Commissioner of Income Tax,* Jalandhar** *v.* ***Quality Packs Maqsoodan, G.T. Road, Jalandhar***, I.T.R. Nos.34 to 41 of 1992 has been decided by this Court on 14.11.2006 and the question has been answered against the revenue and in favour of the assessee.

In view of above, the question referred is answered against the revenue and in favour of the assessee.

The references are disposed of accordingly.

(ADARSH KUMAR GOEL)
JUDGE

November 16, 2006
ashwani

(RAJESH BINDAL)
JUDGE